

Retention and Classification Report

Agency: Wasatch County (Utah). County Treasurer (1541)
Wasatch County Administration Bldg.
25 North Main
Heber City, UT 84032
654-3211

Records Officer

20654	Alphabetical tax roll index
84151	General ledgers
20655	Numerical tax roll indexes
18149	Tax assessment rolls

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 20654

3

TITLE: Alphabetical tax roll index

DATES: 1996-

ARRANGEMENT: Alphabetical by surname

DESCRIPTION:

This index is a listing of all property owners in the county.
"Upon receipt of the assessment roll, the county treasurer shall index the names of all property owners shown by the assessment roll" (UCA 59-2-1317(1) (1995)). The index includes the property owner's name and reference number where listed in the tax roll.

RETENTION:

Retain until microfilmed.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 02/05/2007

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 20654

TITLE: Alphabetical tax roll index

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 84151

3

TITLE: General ledgers

DATES: 1898-1909; 1913-

ARRANGEMENT: Chronological

DESCRIPTION:

These ledgers provide an accounting of county funds. They include: date (year, month and date); name of payee; warrant number; amounts; and total balances for the general fund, poor fund, contingent fund, salary fund, juror and witness fund, reporters fund, county special fund, and school district funds (for all school districts in the county: Bench Creek, Buysville, Center, Charleston, Daniels Creek, Elkhorn, Heber, Midway, River Dale, Wallsburg, and Woodland school districts).

RETENTION:

Retain 10 years.

DISPOSITION:

Transfer to the State Archives permanently.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 07/21/2010

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: For records beginning in 1899 through 1909. Retain in Office for 5 years and then transfer to State Archives.

Paper: For records beginning in 1913 and continuing to the present. Retain in Office for 10 years and then destroy.

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 84151

TITLE: General ledgers

(continued)

APPRAISAL:

Historical

The County Treasurer's General Records Retention Schedule indicates these records should be destroyed after 10 years. This retention is an attempt to sample the earliest volume to indicate the types of expenditures made by the county in the early part of this century.

PRIMARY CLASSIFICATION:

Public

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 20655

3

TITLE: Numerical tax roll indexes

DATES: 1995-

ARRANGEMENT: Numerical by serial number

DESCRIPTION:

This index is a listing of all property owners in the county. "Upon receipt of the assessment roll, the county treasurer shall index the names of all property owners shown by the assessment roll" (UCA 59-2-1317(1) (1995)). The index includes the property owner's name and reference number where listed in the tax roll.

RETENTION:

Retain until microfilmed.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 09/14/1998

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office permanently.

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 20655

TITLE: Numerical tax roll indexes

(continued)

APPRAISAL:

PRIMARY CLASSIFICATION:

Public

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 18149

3

TITLE: Tax assessment rolls

DATES: 1893-

ARRANGEMENT: Chronological, thereunder numerical by serial number

DESCRIPTION:

These rolls are a record of annual assessments and the payments of property taxes. "By November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with a signed statement" (UCA 59-2-326 (2003)). The rolls include date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.

RETENTION:

Retain 1 year.

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 9.

AUTHORIZED: 05/12/2009

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: For records beginning in 1893 through 2000. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: For records beginning in 1893 through 2000. Retain in Office permanently.

AGENCY: Wasatch County (Utah). County Treasurer

SERIES: 18149

TITLE: Tax assessment rolls

(continued)

Computer data files: For records beginning in 2000 and continuing to the present. Retain in Office for 1 year and then transfer to State Archives with authority to weed.

Paper: For records beginning in 2000 through 2013. Retain in State Archives permanently with authority to weed.

APPRAISAL:

Administrative Historical

Tax assessment rolls are historically valuable because they identify all property owners within a county.

PRIMARY CLASSIFICATION:

Public